

10<sup>th</sup> District Agricultural Association (10<sup>th</sup> DAA)  
Siskiyou Golden Fairgrounds  
1712 Fairlane Road, Yreka CA 96097  
Phone: 530-842-2767 – Fax: 530-842-4724  
Website: [www.sisqfair.com](http://www.sisqfair.com) Email: [info@sisqfair.com](mailto:info@sisqfair.com)



## 10<sup>th</sup> DAA BOARD MEETING NOTICE

The 10<sup>th</sup> DAA Board of Directors will be holding a regular monthly board meeting on  
**Tuesday, August 22, 2023, at 5:30 PM**  
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room  
1712 Fairlane Road, Yreka California

### 10<sup>th</sup> DAA BOARD OF DIRECTORS

Jason Finley, President  
Monet Allen, Director  
Judd Hanna, Director  
Darrin Mercier, Director

Brandon Fawaz, Vice President  
Alyssa Burrone, Director  
Chris Kutzkey, Director

Cliff Munson, CEO/Fair Manager

Michelle Eiler, AGPA/Secretary

### **PUBLIC PARTICIPATION**

Members of the public are welcome and may place items on the agenda of any board meeting. The items must be directly related to 10<sup>th</sup> DAA business. Requests for placement must be made in writing and delivered to the fair office no later than 4:00 PM on the twelfth (12<sup>th</sup>) business day prior to the board meeting. Items placed on the agenda by the public will be for information and discussion so that the board may be advised of the views of the community. While the board values the participation of the public, the board president reserves the right to limit the time for public comment to a maximum of five (5) minutes in order to proceed with the agenda of the day and/or to place the item on the agenda (as an action item) of a subsequent meeting.

All meeting notices, agendas and approved minutes will be available to the public during the meeting and on the 10<sup>th</sup> DAA website at [www.sisqfair.com/about/board-staff/agendas](http://www.sisqfair.com/about/board-staff/agendas).

### **AMERICANS WITH DISABILITIES ACT**

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any 10<sup>th</sup> DAA board or committee meeting, or in connection with any other activities on the grounds, may request assistance at the main office 1712 Fairlane Road, Yreka CA or call 530-842-2767. Requests should be made at least five (5) business days before the meeting to ensure availability of the requested accommodation.

*The mission of the 10<sup>th</sup> District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.*

10<sup>th</sup> District Agricultural Association (10<sup>th</sup> DAA)  
Siskiyou Golden Fairgrounds  
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room  
1712 Fairlane Road, Yreka California and

MEETING NOTICE

The 10<sup>th</sup> DAA Board of Directors will be holding a regular monthly meeting on the third Tuesday of each month in the Main Office, Board of Directors Room on the grounds of the 10<sup>th</sup> DAA, unless otherwise posted.

## 10<sup>th</sup> DAA BOARD MEETING AGENDA

Tuesday, August 22, 2023, at 5:30 PM

1. **CALL TO ORDER:** President Finley  
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: [www.sisqfair.com](http://www.sisqfair.com).
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM (minimum of five directors must be present):**
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**  
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CONSENT CALENDAR (Discussion/Action by Board):**  
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
  - a. Monthly Review of July 31, 2023, Board Meeting Minutes
  - b. Monthly Review of Contracts for July
  - c. Monthly Review of Cash Disbursements for July
  - d. Monthly Review of the current Finance Reports
7. **CORRESPONDANCE:**

*The mission of the 10<sup>th</sup> District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.*

8. COMMITTEE REPORTS (Informational/Action by Board):  
The Board may take approval action on Committee Reports and New Committee Assignments.
  - a. Junior Livestock Auction Committee
    - i. Update since last meeting
  - b. Junior Fair Board
    - i. Update since last meeting
9. BUSINESS REPORT & INFORMATION (Informational/Action by Board):
  - a. Discuss 2024 Speedway Operations & RPF Release
10. 2023 FAIR (Informational/Action by Board):
  - a. Review
11. CEO REPORT (Informational/Action by Board):
  - a. Events
    - i. Events on the Calendar (up to next board meeting) –
      - a. Farmers Market – 8/23, 8/30, 9/6, 9/13
  - b. Projects
    - i. Resiliency Funds Project - Broadband Upgrade
12. MATTERS OF INFORMATION:
  - a. CEO Comments
  - b. Board of Director Comments
  - c. Staff Comments
  - d. Items Proposed for Next Board Meeting
13. NEXT MEETING DATE: September 19, 2023, at 5:30 PM.
14. ADJOURNMENT:

*The mission of the 10<sup>th</sup> District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.*



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# 10<sup>th</sup> DISTRICT AGRICULTURAL ASSOCIATION

## SISKIYOU GOLDEN FAIRGROUNDS

**July 31, 2023**

### **CONSENT CALENDAR**

- Previous Meeting Minutes
  - July 18, 2023
- Contracts for July

### **FINANCIAL REPORT**

- Check Detail for July
- Summary Trial Balance
- Balance Sheet
- Profit & Loss, Budget vs. Actual
- STOP/Budget & Actual Report to date

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**10<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION  
BOARD OF DIRECTORS MEETING  
July 18, 2023**

**CALL TO ORDER:** The 10<sup>th</sup> District Agricultural Association Board of Directors meeting was called to order at 5:32 PM by President Finley.

**ROLL CALL/DIRECTORS ABSENT:** All directors were present with the exception of Director Hanna who called. There are two (2) vacant board positions.

**INTRODUCTION OF GUESTS AND STAFF:** Also present were Cliff Munson, CEO and Michelle Eiler, AGPA.

**PUBLIC COMMENT:** None.

**CONSENT CALENDAR (Information/Action):** Director Allen made a motion, seconded by Director Kutzkey and carried to accept the consent calendar which included minutes from the June 20, 2023, meeting, contracts and cash disbursements for June.

| Board Member                     | Approved (yes vote) | Not Approved (no vote) | Abstained | Reason of Abstaining |
|----------------------------------|---------------------|------------------------|-----------|----------------------|
| Monet Allen (1 <sup>st</sup> )   | X                   |                        |           |                      |
| Alyssa Burrone                   | X                   |                        |           |                      |
| Brandon Fawaz                    | X                   |                        |           |                      |
| Jason Finley                     | X                   |                        |           |                      |
| Judd Hanna                       |                     |                        |           | Absent               |
| Chris Kutzkey (2 <sup>nd</sup> ) | X                   |                        |           |                      |
| Darrin Mercier                   | X                   |                        |           |                      |
| 2 positions vacant               |                     |                        |           |                      |

No public comment.

**CORRESPONDENCE (Information/Action):** The letter from CDFA regarding the Bagley Keene Exemption Sunset Date – June 30, 2023 was reviewed.

**COMMITTEE REPORTS (Informational/Action):**

- Junior Livestock Auction Committee – Director Mercier reported it is crunch time for the committee. There was a change in the steers and where they were being processed and there will only be the local three businesses offering to do cut and wrap: Siskiyou Distributing, Shasta Valley Meats and 5 Mary's. The next meeting is this Thursday which is the mandatory meeting for exhibitors to sign up for auction duties. No public comment.
- Junior Fair Board – CEO Munson reported that they will be doing the Stick Horse Rodeo and helping in various areas during the fair. It was decided that they will each get 2 general admission tickets to their choice of event for all their participation. They are also still looking into traveling to another fair; it did not get organized prior to our fair. No public comment.

**BUSINESS REPORT & INFORMATION (Information/Action):**

2024 Speedway Operations – President Finley will be meeting with an interested individual from Medford tomorrow at 4:00 PM at the fairgrounds. He will report the discussions at the next meeting. No public comment.

**2023 FAIR REPORT (Information/Action):**

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CEO Munson handed out and reviewed the schedule for the directors as well as highlights of the fair. Assignments were made for the weigh in day of all species. The promoter of the Monster Trucks event will have 4-5 trucks to be placed around town on Saturday. No public comment.

**CEO REPORT (Information/Action):** CEO Munson reported that Cal-Ore has received the last of the broadband equipment and should be here this week to finish the installation. Other than getting ready for fair, there are a few more Wednesdays with the Farmers Market.

**BOARD COMMENTS:**

- Director Allen said that her daughter and LeeAnn McDonald went to visit the Linn County Fair in Oregon and were mortified. They realized just how spoiled we are with our great fair. LeeAnn was very proud and wrote Cliff a nice email.
- Director Burrone is looking forward to the fair.
- Director Kutzkey is looking forward to it as well and when she first moved up here, she got her kids involved right away. It is fun to be a part of it.
- Director Mercier said that the status with the Friends of the Fair is slowing winding down.

**NEXT MEETING DATE:** The next meeting is scheduled for Tuesday, August 15, 2023, at 5:30 PM. Director Mercier made a motion, seconded by Vice-President Fawaz and carried to reschedule the meeting to Tuesday, August 22, 2023 at 5:30 PM.

| Board Member                      | Approved (yes vote) | Not Approved (no vote) | Abstained | Reason of Abstaining |
|-----------------------------------|---------------------|------------------------|-----------|----------------------|
| Monet Allen                       | X                   |                        |           |                      |
| Alyssa Burrone                    | X                   |                        |           |                      |
| Brandon Fawaz (2 <sup>nd</sup> )  | X                   |                        |           |                      |
| Jason Finley                      | X                   |                        |           |                      |
| Judd Hanna                        |                     |                        |           | Absent               |
| Chris Kutzkey                     | X                   |                        |           |                      |
| Darrin Mercier (1 <sup>st</sup> ) | X                   |                        |           |                      |
| 2 positions vacant                |                     |                        |           |                      |

**ADJOURNMENT:** Meeting was adjourned at 6:17 PM.

Approved:

Attest:

Jason Finley  
President

Michelle Eiler  
Secretary

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**10th DAA/Siskiyou Golden Fair  
Contractual Agreements  
July 2023**

**CAMPING AGREEMENTS:**

| CONTRACT #      | NAME | PURPOSE | DATES | REVENUE |
|-----------------|------|---------|-------|---------|
| None this month |      |         |       |         |

**COMMERCIAL EXHIBITOR AGREEMENTS:**

| CONTRACT # | NAME                                | PURPOSE                 | DATES       | REVENUE    |
|------------|-------------------------------------|-------------------------|-------------|------------|
| 76CM-23    | Starglowusa                         | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 77CM-23    | Mountain Tumblers                   | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 78CM-23    | Jehovahs Witnesses                  | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 79CM-23    | Colleen Alvarez                     | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 80CM-23    | Cancelled                           | Fair - Commercial Space | 8/9-8/13/23 |            |
| 81CM-23    | Siskiyou County Sheriffs Department | Fair - Commercial Space | 8/9-8/13/23 | Trade      |
| 82CM-23    | Siskiyou County General Services    | Fair - Commercial Space | 8/9-8/13/23 | \$750.00   |
| 83CM-23    | State of California - CDFA          | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 84CM-23    | Shasta Farm & Equipment             | Fair - Commercial Space | 8/9-8/13/23 | \$1,075.00 |
| 85CM-23    | Mt. Shasta Glass                    | Fair - Commercial Space | 8/9-8/13/23 | \$430.00   |
| 86CM-23    | P.S. Designs                        | Fair - Commercial Space | 8/9-8/13/23 | \$750.00   |

**COMMUNITY PARTNERSHIP/SPONSORSHIP AGREEMENTS:**

| CONTRACT #      | NAME | PURPOSE | DATES | REVENUE |
|-----------------|------|---------|-------|---------|
| None this month |      |         |       |         |

**CONCESSION AGREEMENTS:**

| CONTRACT #      | NAME | PURPOSE | DATES | REVENUE |
|-----------------|------|---------|-------|---------|
| None This month |      |         |       |         |

**INTERIM EVENT AGREEMENTS:**

| CONTRACT # | NAME                        | PURPOSE                | DATES          | REVENUE    |
|------------|-----------------------------|------------------------|----------------|------------|
| 25IN-23    | Marlee Billingsley, Realtor | Front Sign Advertising | 9/1/23-8/31/24 | \$2,700.00 |

**JUDGING AGREEMENTS:**

| CONTRACT #      | NAME | PURPOSE | DATES | EXPENSE |
|-----------------|------|---------|-------|---------|
| None this month |      |         |       |         |

**STANDARD 210 AGREEMENTS:**

| CONTRACT #  | NAME            | PURPOSE           | DATES   | EXPENSE  |
|-------------|-----------------|-------------------|---------|----------|
| 48STD210-23 | Sofia Renee     | Fair - Mall Stage | 8/12/23 | \$500.00 |
| 49STD210-23 | River Rock Band | Fair - Mall Stage | 8/11/23 | \$700.00 |

**WINTER STORAGE AGREEMENTS (monthly amounts):**

| CONTRACT #      | NAME | PURPOSE | DATES | REVENUE (per mo) |
|-----------------|------|---------|-------|------------------|
| None this month |      |         |       |                  |



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**Siskiyou Golden Fair**  
**Check Detail**  
 July 2023

| Num       | Date       | Name                                  | Account                              | Original Amount |
|-----------|------------|---------------------------------------|--------------------------------------|-----------------|
|           | 07/14/2023 | Luiz, Michael L.                      | 7/15 Wages                           | -1,645.93       |
|           | 07/14/2023 | Eiler, Michelle L.                    | 7/15 Wages                           | -2,046.38       |
|           | 07/14/2023 | Munson, Cliff F.                      | 7/15 Wages                           | -2,924.36       |
|           | 07/31/2023 | Luiz, Michael L.                      | 7/31 Wages                           | -1,645.94       |
|           | 07/31/2023 | Eiler, Michelle L.                    | 7/31 Wages                           | -2,046.38       |
|           | 07/31/2023 | Munson, Cliff F.                      | 7/31 Wages                           | -2,924.37       |
| EFT-23-46 | 07/05/2023 | J.P. Morgan                           | PST & SPP Deductions                 | -558.02         |
| EFT-23-47 | 07/05/2023 | Delta Dental Plan of California       | Dental Insurance                     | -269.42         |
| EFT-23-48 | 07/05/2023 | CA Public Employees Retirement System | Retirement                           | -8,617.32       |
| EFT-23-49 | 07/05/2023 | CA Public Employees Retirement System | Medical Insurance                    | -4,942.04       |
| EFT-23-50 | 07/06/2023 | Employment Development Department     | State Withholding Taxes              | -1,156.10       |
| EFT-23-51 | 07/06/2023 | Employment Development Department     | SDI for BU 1                         | -55.58          |
| EFT-23-52 | 07/14/2023 | United States Treasury                | 7/15 PR Federal Tax Deposit          | -2,763.66       |
| EFT-23-53 | 07/19/2023 | J.P. Morgan                           | PST & SPP Deductions                 | -444.75         |
| EFT-23-54 | 07/31/2023 | Delta Dental Plan of California       | Dental Insurance                     | -269.42         |
| EFT-23-55 | 07/31/2023 | United States Treasury                | 7/31 PR Federal Tax Deposit          | -3,067.50       |
| EFT-23-56 | 07/31/2023 | Employment Development Department     | SDI for BU 1                         | -62.16          |
| EFT-23-57 | 07/31/2023 | Employment Development Department     | State Withholding Taxes              | -1,006.09       |
| EFT-23-58 | 07/31/2023 | CA Public Employees Retirement System | Medical Insurance                    | -4,941.54       |
| EFT-23-59 | 07/31/2023 | CA Public Employees Retirement System | Retirement                           | -8,802.09       |
| 31040     | 07/05/2023 | City of Yreka                         | Water Service                        | -1,432.70       |
| 31041     | 07/05/2023 | Robyn Miller                          | Camping Space Refund                 | -275.00         |
| 31042     | 07/05/2023 | CalHR                                 | PST Admin Fees                       | -12.25          |
| 31043     | 07/05/2023 | Napa Auto Parts                       | Maintenance Supplies                 | -668.16         |
| 31044     | 07/05/2023 | Office Tech                           | Copy Machine Service                 | -45.26          |
| 31045     | 07/06/2023 | Siskiyou Laser Products               | Fair Date & Theme Banners            | -387.90         |
| 31046     | 07/07/2023 | Meeks Lumber                          | Maintenance Supplies                 | -89.05          |
| 31047     | 07/10/2023 | Madison Emerick                       | Commercial Booth Space Refund        | -250.00         |
| 31048     | 07/10/2023 | Ferrellgas                            | Propane Service                      | -394.07         |
| 31049     | 07/10/2023 | California Fair Services Authority    | Special Events Insurance - Vendors   | -240.00         |
| 31050     | 07/11/2023 | Pacific Power                         | Power Service                        | -200.01         |
| 31051     | 07/12/2023 | Pacific Power                         | Power Service                        | -3,824.69       |
| 31052     | 07/12/2023 | Vyve Broadband                        | Shop Internet for Cameras            | -99.99          |
| 31053     | 07/12/2023 | California Fair Services Authority    | Vision & Life Insurance, LTD for CEO | -94.49          |
| 31054     | 07/13/2023 | Oregon Blue Print Company             | Photo Backdrop for Livestock         | -731.16         |
| 31055     | 07/13/2023 | Admit One Products                    | Admission Tickets                    | -196.56         |
| 31056     | 07/14/2023 | Campbell, Natalie                     | 7/14 Wages                           | -734.45         |
| 31057     | 07/14/2023 | Hayes, William M                      | 7/14 Wages                           | -815.14         |
| 31058     | 07/14/2023 | Layton, Trapper R                     | 7/14 Wages                           | -784.64         |
| 31059     | 07/14/2023 | McMillen, Christopher D               | 7/14 Wages                           | -939.77         |
| 31060     | 07/14/2023 | Valdez, Yulianna                      | 7/14 Wages                           | -451.61         |
| 31061     | 07/14/2023 | California Fair Services Authority    | Special Events Insurance - Vendors   | -145.00         |



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# Siskiyou Golden Fair

## Check Detail

### July 2023

|       |            |  |                                       |            |
|-------|------------|--|---------------------------------------|------------|
| 31062 | 07/14/2023 | Hue & Cry, Inc.                        | Office & Grounds Security             | -203.73    |
| 31063 | 07/17/2023 | D&R Janitorial                         | Office Cleaning                       | -100.00    |
| 31064 | 07/17/2023 | Harbers Insurance Agency               | Rodeo Insurance                       | -2,512.44  |
| 31065 | 07/18/2023 | Cal-Ore Communications                 | Broadband Internet Installed          | -82,655.00 |
| 31066 | 07/18/2023 | Pacific Power                          | Power Service                         | -21.50     |
| 31067 | 07/18/2023 | CalHR                                  | PST Admin Fee                         | -12.25     |
| 31068 | 07/18/2023 | California Fair Services Authority     | Special Events Insurance - Vendors    | -290.00    |
| 31069 | 07/19/2023 | Yreka Transfer, LLC                    | Garbage Service                       | -160.00    |
| 31070 | 07/19/2023 | WT Welding                             | Maintenance Repairs                   | -1,054.40  |
| 31071 | 07/20/2023 | G&G Ace Hardware                       | Maintenance Supplies                  | -233.64    |
| 31072 | 07/20/2023 | Cash                                   | Livestock Change Fund                 | -300.00    |
| 31073 | 07/20/2023 | Cash                                   | Rodeo Backgate Change Fund            | -400.00    |
| 31074 | 07/20/2023 | Cash                                   | Derby Backgate Change Fund            | -300.00    |
| 31075 | 07/21/2023 | Scinto Group LLP                       | Audit Review                          | -2,000.00  |
| 31076 | 07/21/2023 | Pacific Power                          | Power Service                         | -392.51    |
| 31077 | 07/21/2023 | Deborah Scott                          | Blanket Award Expense                 | -350.00    |
| 31078 | 07/24/2023 | Walter E. Nelson Co.                   | Maintenance Supplies                  | -507.22    |
| 31079 | 07/24/2023 | Shasta Forest Products, Inc.           | Livestock Chips & Shavings            | -3,030.47  |
| 31080 | 07/24/2023 | Cash                                   | ATM Change Fund                       | -20,000.00 |
| 31081 | 07/24/2023 | Cash                                   | Cash Premium Change Fund              | -5,000.00  |
| 31082 | 07/25/2023 | Outlaw Saddles & Silver                | Buckles: Rodeo, Livestock, Horse Show | -8,954.38  |
| 31083 | 07/25/2023 | Grainger                               | Maintenance Supplies                  | -87.75     |
| 31084 | 07/27/2023 | Cash                                   | Admission Change Fund                 | -20,000.00 |
| 31085 | 07/27/2023 | Siskiyou Fire Equipment                | Fire Extinguishers Serviced           | -234.00    |
| 31086 | 07/28/2023 | California Fair Services Authority     | Special Events Insurance - Vendors    | -240.00    |
| 31087 | 07/29/2023 | Cara Pascalar                          | Fair Judge                            | -600.00    |
| 31088 | 07/29/2023 | Emily Lipke                            | Fair Judge                            | -300.00    |
| 31089 | 07/29/2023 | John Albright                          | Fair Judge                            | -300.00    |
| 31090 | 07/29/2023 | Bernice Dommer                         | Fair Judge                            | -400.00    |
| 31091 | 07/29/2023 | Jill Porterfield                       | Fair Judge                            | -350.00    |
| 31092 | 07/29/2023 | Vernon Lawrence                        | Fair Judge                            | -800.00    |
| 31093 | 07/29/2023 | Adam Mendonza                          | Fair Judge                            | -600.00    |
| 31094 | 07/29/2023 | Bernice Dommer                         | Fair Judge                            | -350.00    |
| 31095 | 07/29/2023 | Sarah Knoles                           | Fair Judge                            | -250.00    |
| 31096 | 07/29/2023 | Jaylene Young                          | Fair Judge                            | -300.00    |
| 31097 | 07/29/2023 | Stacey Jackson                         | Fair Judge                            | -300.00    |
| 31098 | 07/29/2023 | Montana Beck                           | Fair Judge                            | -600.00    |
| 31099 | 07/29/2023 | Holly Bailey                           | Fair Judge                            | -300.00    |
| 31100 | 07/29/2023 | VOID                                   |                                       |            |
| 31101 | 07/29/2023 | Fran Galantine                         | Fair Judge                            | -350.00    |
| 31102 | 07/29/2023 | Jen Cadwell                            | Poultry Inspector                     | -313.75    |
| 31103 | 07/29/2023 | 10th District Agricultural Association | Premium Account Trasnfer              | -8,000.00  |
| 31104 | 07/30/2023 | California Fair Services Authority     | Large Animal Insurance                | -550.00    |
| 31105 | 07/31/2023 | Campbell, Natalie                      | 7/31 Wages                            | -993.19    |



**Siskiyou Golden Fair**  
**Check Detail**  
**July 2023**

|       |            |                              |   |             |
|-------|------------|------------------------------|---|-------------|
| 31106 | 07/31/2023 | Hayes, William M             | 7/31 Wages  | -1,138.03   |
| 31107 | 07/31/2023 | Layton, Trapper R            | 7/31 Wages  | -1,138.03   |
| 31108 | 07/31/2023 | McMillen, Christopher D      | 7/31 Wages  | -1,243.71   |
| 31109 | 07/31/2023 | Munson, Cliff F.             | Salary Increase Adjustment  | -313.74     |
| 31110 | 07/31/2023 | Valdez, Yulianna             | 7/31 Wages  | -790.53     |
| 31111 | 07/31/2023 | SEIU Local 1000              | BU 1 Union Dues   | -90.00      |
| 31112 | 07/31/2023 | Union Operating Engineers    | BU 12 Union Dues  | -59.27      |
| 31113 | 07/31/2023 | Betsy Karle                  | Fair Judge  | -250.00     |
| 31114 | 07/31/2023 | Fort Jones Lumber Yard, Inc. | Maintenance Supplies  | -114.44     |
| 31115 | 07/31/2023 | VOID                         |   |             |
| 31116 | 07/31/2023 | Citi Cards                   | Maintenance Supplies 4820.61, Office<br>Supplies 728.24, Postage 219.99, Phone<br>80.79 | -5,849.63   |
|       |            |                              |   | <hr/>       |
|       |            |                              |   | -238,684.56 |

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## 10th DAA/Siskiyou Golden Fair Summary Trial Balance As of July 31, 2023

|   | Jul 31, 23   |              |
|---|--------------|--------------|
|   | Debit        | Credit       |
| 10950 · Cash in Drawer                  | 0.00         |              |
| 11100 · Petty Cash Fund                 | 300.00       |              |
| 11200 · Change Funds                    | 21,300.00    |              |
| 11210 · ATM Change Fund                 | 20,360.00    |              |
| 11300 · Banner Bank - Checking          | 105,950.46   |              |
| 11400 · Mechanics Bank - Checking       | 8,000.00     |              |
| 11500 · Banner Bank - Savings           | 84,362.59    |              |
| 11501 · Umpqua Bank - Money Market      | 250,585.03   |              |
| 11502 · Siskiyou Credit Union - Savings | 249,847.94   |              |
| 11503 · Tri Counties Bank - Savings     | 213,922.64   |              |
| 11504 · US Bank - Savings               | 125,036.95   |              |
| 11610 · Tri Counties Bank - CD          | 36,128.97    |              |
| 11620 · Mechanics Bank - CD             | 77,103.60    |              |
| 11630 · Mechanics Bank - CD (2022)      | 173,000.00   |              |
| 11700 · LAIF Account                    | 532,701.87   |              |
| 13100 · Accounts Receivable             | 150.00       |              |
| 14300 · Deferred Expenses - General     | 9,776.50     |              |
| 14999 · Undeposited Funds               | 0.00         |              |
| 16000 · Deferred Outflows of Resources  | 139,763.74   |              |
| 19000 · Construction in Progress        | 335,838.00   |              |
| 19200 · Building and Improvements       | 0.00         |              |
| 19201 · Accum Deprec - Buildings        | 0.00         |              |
| 19300 · Equipment                       | 516,655.80   |              |
| 19301 · Accum Deprec - Equipment        |              | 479,098.47   |
| 19400 · Leasehold Improvements          | 4,141,773.73 |              |
| 19401 · Accum Depre - Leasehold Improve |              | 3,171,538.72 |
| 16001 · Deferred Outflow Resources OPEB | 19,201.85    |              |
| 21000 · Payroll Liabilities             | 0.00         |              |
| 21100 · Sp. Events Liability Ins. Fees  |              | 385.00       |
| 21200 · Accounts Payable                | 0.00         |              |
| 22100 · Social Security/Medicare Taxes  | 0.00         |              |
| 22200 · PST/Deferred Compensation       |              | 469.11       |
| 22300 · Retirement Contributions        | 0.01         |              |
| 22310 · Alternate Retirement Program    | 0.00         |              |
| 22320 · Other Post-Employment Benefits  |              | 691.33       |
| 22400 · State Withholding Taxes         | 0.00         |              |
| 22410 · NonResident Withholding         | 0.00         |              |
| 22500 · Federal Withholding Taxes       | 0.00         |              |
| 22610 · Medical Insurance               | 0.00         |              |
| 22620 · Dental Insurance                | 0.00         |              |
| 22630 · Union Dues                      | 0.00         |              |
| 22640 · Savings Plus Program            | 0.00         |              |
| 22650 · Other Deductions - LTD, SDI     |              | 8.92         |
| 22700 · H/S Drug Fees Collected         |              | 252.00       |
| 22800 · Deferred Income - General       |              | 2,250.00     |
| 24100 · Damage/Cleaning Deposits        |              | 400.00       |
| 24110 · Stage Maintenance               |              | 48,058.70    |
| 24200 · JFB Scholarship                 |              | 3,403.43     |
| 24500 · Leave Liability                 |              | 83,992.00    |
| 25000 · Long Term Debt (Front Sign)     | 0.00         |              |
| 25010 · SB 84 CalPers Loan              |              | 63,708.00    |
| 25500 · *Sales Tax Payable              | 0.00         |              |
| 25600 · Deferred Inflows of Resources   |              | 157,670.75   |
| 25601 · Deferred Inflow Resources OPEB  |              | 31,812.42    |
| 26000 · Net Pension Liability           |              | 371,952.68   |
| 26001 · Net OPEB Liability              |              | 188,107.09   |
| 29000 · Net Resources - Capital Assets  |              | 969,745.00   |
| 29100 · Total Net Resources             |              | 1,950,042.32 |
| 29400 · UnrestrictedNetPosition-Pen/OPB | 590,577.41   |              |
| 30000 · Opening Bal Equity              | 0.00         |              |
| 31200 · State Allocations (F&E)         | 0.00         |              |
| 31300 · Other Fiscal/Admin Income (F&E) |              | 2,050.00     |
| 31900 · Capital Project Reimbursements  |              | 19,295.91    |
| 32500 · One Time Revenue Source         |              | 152,221.00   |



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## 10th DAA/Siskiyou Golden Fair Summary Trial Balance As of July 31, 2023

|   | Jul 31, 23 |           |
|---|------------|-----------|
|   | Debit      | Credit    |
| 33000 · Contributions from other Govern | 0.00       |           |
| 34000 · Other Funding-                  | 0.00       |           |
| 39000 · Retained Earnings               | 0.00       |           |
| 41020 · Fair Admissions - Discounted    |            | 13,119.00 |
| 41510 · Commercial Space - Outside      |            | 8,745.00  |
| 41520 · Commercial Space - Inside       |            | 16,697.50 |
| 41525 · Commercial Space - Window       |            | 160.00    |
| 42110 · Carnival - PreSale              |            | 33,410.00 |
| 42210 · Concessions - NonProfit         |            | 1,800.00  |
| 42220 · Concessions - Professional      |            | 7,750.00  |
| 42230 · Concessions - Alcohol           |            | 650.00    |
| 42300 · Concessions - Non Food          |            | 1,100.00  |
| 43100 · Exhibit Entry Fees              |            | 6,863.32  |
| 43200 · Awards Program                  |            | 9,959.56  |
| 44200 · H/S Entry Fees                  |            | 4,195.00  |
| 44300 · Awards Program - H/S            |            | 1,025.00  |
| 44400 · Stall Fees                      |            | 240.00    |
| 46100 · Rodeo Admissions                |            | 7,598.00  |
| 46200 · Monster Truck Admissions        |            | 5,100.00  |
| 46400 · Destruction Derby Admissions    |            | 3,770.00  |
| 46800 · Online Ticket Sales (trans fee) |            | 765.00    |
| 47500 · Junior Fair Board               |            | 1,070.00  |
| 47700 · Camping Fees                    |            | 24,200.00 |
| 47800 · Other Misc -                    |            | 700.00    |
| 47910 · Days                            |            | 10,000.00 |
| 47930 · Grandstand                      |            | 39,500.00 |
| 47940 · Ground                          |            | 43,350.00 |
| 47950 · Rodeo                           |            | 17,100.00 |
| 47105 · Sportsmens Expo/Carving         |            | 20,326.00 |
| 47107 · Jackpot Livestock Show          |            | 14,083.00 |
| 47112 · Mothers Day Market              |            | 8,387.54  |
| 47505 · Other - NSF fees, Recycling     |            | 65.20     |
| 48110 · Storage (off season)            |            | 18,351.00 |
| 48200 · Grounds Rentals                 |            | 19,725.00 |
| 48220 · Community Riding Program        |            | 2,010.00  |
| 48240 · Billboard                       |            | 46,800.00 |
| 48300 · Equipment Rental/Labor          |            | 1,000.00  |
| 48310 · Front LED Sign                  |            | 23,725.00 |
| 48320 · Partnerships (year round)       |            | 22,000.00 |
| 49100 · Miscellaneous Income            | 0.00       |           |
| 49510 · Interest Earnings               |            | 10,376.64 |
| 49520 · Donations/Sponsorships          |            | 2,000.00  |
| 49530 · Other - Refunds/Reimb           |            | 59.04     |
| 49535 · ATM Transaction Fees (nonfair)  |            | 84.00     |
| 50100 · Admin Wages - Permanent         | 118,897.00 |           |
| 50200 · Admin Wages - Temporary         | 1,402.75   |           |
| 50310 · Employees Benefits              | 18,249.10  |           |
| 50311 · Pension Expense                 | 37,080.60  |           |
| 50312 · OPEB Expense                    | 2,829.74   |           |
| 50320 · Payroll Taxes                   | 9,180.33   |           |
| 50330 · Worker's Compensation Insurance | 18,132.59  |           |
| 50500 · Director's Expense              | 694.55     |           |
| 50600 · Travel/Training - Employees     | 6,261.70   |           |
| 50700 · Office Supplies                 | 1,234.92   |           |
| 50800 · Telephone & Postage             | 1,598.18   |           |
| 50900 · Dues & Subscriptions            | 2,957.59   |           |
| 51000 · General Liability Insurance     | 26,162.62  |           |
| 51010 · Property & Business Insurance   | 17,499.00  |           |
| 51100 · Other Admin -                   | 134.94     |           |
| 51110 · Credit Card Fees (non fair)     | 470.70     |           |
| 51120 · Office/Grounds Secuirty         | 2,722.36   |           |
| 51130 · Office Cleaning                 | 700.00     |           |
| 51140 · Computer Support                | 4,827.00   |           |
| 51300 · Audit Expense                   | 5,000.00   |           |

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**10th DAA/Siskiyou Golden Fair  
Summary Trial Balance  
As of July 31, 2023**

|  | Jul 31, 23          |                     |
|--|---------------------|---------------------|
|  | Debit               | Credit              |
| 52100 · Maint Wages - Permanent        | 38,315.40           |                     |
| 52200 · Maint Wages - Temporary        | 25,147.57           |                     |
| 52210 · Employee Benefits              | 4,690.57            |                     |
| 52211 · Pension Expense                | 11,502.40           |                     |
| 52212 · OPEB Expense                   | 1,263.22            |                     |
| 52220 · Payroll Taxes                  | 2,435.71            |                     |
| 52800 · Light, Heat, Water, Power      | 34,654.44           |                     |
| 52900 · Maintenance of Equipment       | 4,185.38            |                     |
| 52910 · Equipment Fuel & Insurance     | 8,034.68            |                     |
| 53000 · Maintenance of Bldgs & Grounds | 13,875.48           |                     |
| 53050 · State Fire Marshall            | 300.00              |                     |
| 53100 · Trash Removal, Clean up        | 1,340.00            |                     |
| 54400 · Advertising                    | 4,067.74            |                     |
| 54500 · Promotional Expense            | 1,309.16            |                     |
| 54600 · Public Relations Expense       | 1,520.17            |                     |
| 56300 · Supplies and Expenses          | 559.60              |                     |
| 57500 · Junior Fair Board              | 181.02              |                     |
| 57700 · Partnerships                   | 152.20              |                     |
| 57105 · Sportsmens Expo/Carving        | 13,944.93           |                     |
| 57107 · Livestock Jackpot Show         | 10,313.47           |                     |
| 57110 · Non-Fair Wages - Temporary     | 243.00              |                     |
| 57112 · Mother's Day Market            | 864.67              |                     |
| 57125 · Payroll Taxes                  | 3.52                |                     |
| 58100 · Cash Awards                    | 5,000.00            |                     |
| 58200 · Trophies, Medals, Ribbons      | 7,760.25            |                     |
| 63200 · Judges                         | 5,563.75            |                     |
| 63410 · Entry Office & Entry Fees      | 2,154.28            |                     |
| 63420 · Livestock & Small Animal       | 4,601.83            |                     |
| 64200 · Judges                         | 800.00              |                     |
| 64720 · Trophies, Medals, Ribbons      | 2,467.79            |                     |
| 65600 · Payroll Expenses               | 0.00                |                     |
| 66310 · Ticketing System & Fees        | 38.75               |                     |
| 66320 · Grounds Supplies               | 32.79               |                     |
| 66400 · Rodeo                          | 5,200.92            |                     |
| 66700 · Destruction Derby              | 1,915.20            |                     |
| 66800 · Roundup/Concert (Thursday)     | 250.00              |                     |
| 80000 · Prior Year Operating Expenses  | 0.00                |                     |
| 81000 · Miscellaneous Expense          | 1,950.00            |                     |
| <b>TOTAL</b>                           | <b>8,145,012.65</b> | <b>8,145,012.65</b> |

6-11  
**10th DAA/Siskiyou Golden Fair**  
**Balance Sheet**  
As of July 31, 2023

|  | Jul 31, 23          |
|--|---------------------|
| <b>ASSETS</b>                            |                     |
| Current Assets                           |                     |
| Checking/Savings                         |                     |
| 11100 · Petty Cash Fund                  | 300.00              |
| 11200 · Change Funds                     | 21,300.00           |
| 11210 · ATM Change Fund                  | 20,360.00           |
| 11300 · Banner Bank - Checking           | 105,950.46          |
| 11400 · Mechanics Bank - Checking        | 8,000.00            |
| 11500 · Banner Bank - Savings            | 84,362.59           |
| 11501 · Umpqua Bank - Money Market       | 250,585.03          |
| 11502 · Siskiyou Credit Union - Savings  | 249,847.94          |
| 11503 · Tri Counties Bank - Savings      | 213,922.64          |
| 11504 · US Bank - Savings                | 125,036.95          |
| 11600 · Cash in Time Deposits            |                     |
| 11610 · Tri Counties Bank - CD           | 36,128.97           |
| 11620 · Mechanics Bank - CD              | 77,103.60           |
| 11630 · Mechanics Bank - CD (2022)       | 173,000.00          |
| Total 11600 · Cash in Time Deposits      | 286,232.57          |
| 11700 · LAIF Account                     | 532,701.87          |
| Total Checking/Savings                   | 1,898,600.05        |
| Other Current Assets                     |                     |
| 13100 · Accounts Receivable              | 150.00              |
| 14300 · Deferred Expenses - General      | 9,776.50            |
| 16000 · Deferred Outflows of Resources   | 139,763.74          |
| Total Other Current Assets               | 149,690.24          |
| Total Current Assets                     | 2,048,290.29        |
| Fixed Assets                             |                     |
| 19000 · Construction in Progress         | 335,838.00          |
| 19300 · Equipment                        | 516,655.80          |
| 19301 · Accum Deprec - Equipment         | -479,098.47         |
| 19400 · Leasehold Improvements           | 4,141,773.73        |
| 19401 · Accum Deprec - Leasehold Improve | -3,171,538.72       |
| Total Fixed Assets                       | 1,343,630.34        |
| <b>TOTAL ASSETS</b>                      | <b>3,391,920.63</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |
| Liabilities                              |                     |
| Current Liabilities                      |                     |
| Other Current Liabilities                |                     |
| 16001 · Deferred Outflow Resources OPEB  | -19,201.85          |
| 21100 · Sp. Events Liability Ins. Fees   | 385.00              |
| 22200 · PST/Deferred Compensation        | 469.11              |
| 22300 · Retirement Contributions         |                     |
| 22320 · Other Post-Employment Benefits   | 691.33              |
| 22300 · Retirement Contributions - Other | -0.01               |
| Total 22300 · Retirement Contributions   | 691.32              |
| 22600 · Employee Deductions              |                     |
| 22650 · Other Deductions - LTD, SDI      | 8.92                |
| Total 22600 · Employee Deductions        | 8.92                |
| 22700 · H/S Drug Fees Collected          | 252.00              |
| 22800 · Deferred Income - General        | 2,250.00            |
| 24100 · Damage/Cleaning Deposits         | 400.00              |
| 24110 · Stage Maintenance                | 48,058.70           |
| 24200 · JFB Scholarship                  | 3,403.43            |
| 24500 · Leave Liability                  | 83,992.00           |



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**10th DAA/Siskiyou Golden Fair**  
**Balance Sheet**  
As of July 31, 2023

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|   | Jul 31, 23   |
|---|--------------|
| 25000 · Long Term Debt (Front Sign)       |              |
| 25010 · SB 84 CalPers Loan                | 63,708.00    |
| Total 25000 · Long Term Debt (Front Sign) | 63,708.00    |
| 25600 · Deferred Inflows of Resources     | 157,670.75   |
| 25601 · Deferred Inflow Resources OPEB    | 31,812.42    |
| 26000 · Net Pension Liability             | 371,952.68   |
| 26001 · Net OPEB Liability                | 188,107.09   |
| Total Other Current Liabilities           | 933,959.57   |
| Total Current Liabilities                 | 933,959.57   |
| Total Liabilities                         | 933,959.57   |
| Equity                                    |              |
| 29000 · Net Resources - Capital Assets    | 969,745.00   |
| 29100 · Total Net Resources               | 1,950,042.32 |
| 29400 · UnrestrictedNetPosition-Pen/OPB   | -590,577.41  |
| 31300 · Other Fiscal/Admin Income (F&E)   | 2,050.00     |
| 31900 · Capital Project Reimbursements    | 19,295.91    |
| 32500 · One Time Revenue Source           | 152,221.00   |
| Net Income                                | -44,815.76   |
| Total Equity                              | 2,457,961.06 |
| TOTAL LIABILITIES & EQUITY                | 3,391,920.63 |

10:35 AM  
08/01/23  
Cash Basis

12-13  
**Siskiyou Golden Fair**  
**Profit & Loss Budget vs. Actual**  
**January through July 2023**

|   | Jan - Jul 23      | Budget              | \$ Over Budget     | % of Budget  |
|---|-------------------|---------------------|--------------------|--------------|
| <b>Income</b>                           |                   |                     |                    |              |
| 41000 · Admissions Revenue              | 13,119.00         | 157,879.00          | -144,760.00        | 8.3%         |
| 41500 · Commercial Space Revenue        | 25,602.50         | 30,160.00           | -4,557.50          | 84.9%        |
| 42000 · Concessions Revenue             | 44,710.00         | 189,500.00          | -144,790.00        | 23.6%        |
| 43000 · Exhibit Revenue                 | 16,822.88         | 14,800.00           | 2,022.88           | 113.7%       |
| 44000 · Horse Show Revenue              | 5,460.00          | 2,860.00            | 2,600.00           | 190.9%       |
| 46000 · Fair Attractions                | 17,233.00         | 113,601.00          | -96,368.00         | 15.2%        |
| 47000 · Miscellaneous Fair Revenue      | 135,920.00        | 171,000.00          | -35,080.00         | 79.5%        |
| 47005 · Miscellaneous Non-Fair Revenue  | 42,861.74         | 36,750.00           | 6,111.74           | 116.6%       |
| 48000 · Interim Revenue                 | 133,611.00        | 172,000.00          | -38,389.00         | 77.7%        |
| 49100 · Miscellaneous Income            | 0.00              |                     |                    |              |
| 49500 · Other Operating Revenue         | 12,519.68         | 10,150.00           | 2,369.68           | 123.3%       |
| <b>Total Income</b>                     | <b>447,859.80</b> | <b>898,700.00</b>   | <b>-450,840.20</b> | <b>49.8%</b> |
| <b>Gross Profit</b>                     | <b>447,859.80</b> | <b>898,700.00</b>   | <b>-450,840.20</b> | <b>49.8%</b> |
| <b>Expense</b>                          |                   |                     |                    |              |
| 50000 · Administration Expense          | 276,035.67        | 459,474.00          | -183,438.33        | 60.1%        |
| 52000 · Maintenance Expense             | 145,744.85        | 294,758.00          | -149,013.15        | 49.4%        |
| 54000 · Publicity Expense               | 6,897.07          | 18,700.00           | -11,802.93         | 36.9%        |
| 56000 · Attendance Operations           | 559.60            | 58,181.00           | -57,621.40         | 1.0%         |
| 57000 · Miscellaneous Fair Expenses     | 333.22            | 9,050.00            | -8,716.78          | 3.7%         |
| 57005 · Miscellaneous Non-Fair Expenses | 25,369.59         | 33,698.00           | -8,328.41          | 75.3%        |
| 58000 · Premiums Expense (not H/S)      | 12,760.25         | 19,000.00           | -6,239.75          | 67.2%        |
| 63000 · Exhibits Expense                | 12,319.86         | 39,772.00           | -27,452.14         | 31.0%        |
| 64000 · Horse Show Expense              | 3,267.79          | 7,032.00            | -3,764.21          | 46.5%        |
| 65600 · Payroll Expenses                | 0.00              |                     |                    |              |
| 66000 · Fair Entertainment Expense      | 7,437.66          | 214,880.00          | -207,442.34        | 3.5%         |
| 80000 · Prior Year Operating Expenses   | 0.00              |                     |                    |              |
| 81000 · Miscellaneous Expense           | 1,950.00          |                     |                    |              |
| 90000 · Depreciation Expense            | 0.00              | 131,621.00          | -131,621.00        | 0.0%         |
| <b>Total Expense</b>                    | <b>492,675.56</b> | <b>1,286,166.00</b> | <b>-793,490.44</b> | <b>38.3%</b> |
| <b>Net Income</b>                       | <b>-44,815.76</b> | <b>-387,466.00</b>  | <b>342,650.24</b>  | <b>11.6%</b> |

6-14  
10TH DISTRICT AGRICULTURAL ASSOCIATION  
SISKIYOU GOLDEN FAIRGROUNDS

As of July 31, 2023

| Account<br>Description                           | Account<br>Number | 2022<br>STOP | 2023<br>Budget | 2023<br>Actual | Bud vs Act<br>Difference |
|--|-------------------|--------------|----------------|----------------|--------------------------|
| <b>ADMISSIONS REVENUE:</b>                       |                   |              |                |                |                          |
| Regular Fair Admissions                          | 41010             |              | \$112,421      |                | (\$112,421)              |
| Discounted Fair Admissions                       | 41020             |              | \$45,458       | \$13,119       | (\$32,339)               |
| <b>COMMERCIAL SPACE REVENUE:</b>                 |                   |              |                |                |                          |
| Outside Commercial Space                         | 41510             |              | \$12,000       | \$8,745        | (\$3,255)                |
| Inside Commercial Space                          | 41520             |              | \$18,000       | \$16,698       | (\$1,303)                |
| Window Commercial Displays                       | 41525             |              | \$160          | \$160          | \$0                      |
| <b>CONCESSIONS REVENUE:</b>                      |                   |              |                |                |                          |
| Carnival   | 42100             |              | \$37,500       |                | (\$37,500)               |
| Carnival - PreSale                               | 42110             |              | \$37,500       | \$33,410       | (\$4,090)                |
| Food Concessions (local, prof, alcohol)          | 42200             |              | \$112,000      | \$10,200       | (\$101,800)              |
| Non-Food Concessions                             | 42300             |              | \$2,500        | \$1,100        | (\$1,400)                |
| <b>EXHIBITS REVENUE:</b>                         |                   |              |                |                |                          |
| Entry Fees (& Transaction Fees)                  | 43100             | \$5,690      | \$8,000        | \$6,863        | (\$1,137)                |
| Donated & Sponsored Awards                       | 43200             | \$5,653      | \$4,000        | \$9,960        | \$5,960                  |
| Other - Quilt Judge Donation, Poultry Inspection | 43410             |              |                |                |                          |
| Other - Shavings                                 | 43420             | \$1,267      | \$2,800        |                | (\$2,800)                |
| <b>HORSE SHOW REVENUE:</b>                       |                   |              |                |                |                          |
| Entry Fees                                       | 44200             |              | \$2,400        | \$4,195        | \$1,795                  |
| Donated & Sponsored Awards                       | 44300             |              | \$100          | \$1,025        | \$925                    |
| Stall Fees                                       | 44400             |              | \$360          | \$240          | (\$120)                  |
| <b>FAIR ATTRACTION REVENUE:</b>                  |                   |              |                |                |                          |
| Rodeo Admissions & Entries                       | 46100             |              | \$35,549       | \$7,598        | (\$27,951)               |
| Concert Admissions                               | 46300             |              |                |                |                          |
| Destruction Derby Admissions & Entries           | 46400             |              | \$31,232       | \$3,770        | (\$27,462)               |
| Monster Truck Admissions                         | 46200             |              | \$40,820       | \$5,100        | (\$35,720)               |
| Redneck Roundup Admissions & Entries             | 46700             |              |                |                |                          |
| Ticket Transaction Fees                          | 46800             | \$1,386      | \$6,000        | \$765          | (\$5,235)                |
| <b>MISCELLANEOUS FAIR REVENUE:</b>               |                   |              |                |                |                          |
| Junior Fair Board                                | 47500             | \$968        | \$1,000        | \$1,070        | \$70                     |
| Camping Fees (Fairtime)                          | 47700             |              | \$24,000       | \$24,200       | \$200                    |
| Other - Cart Tickets                             | 47800             |              |                | \$700          |                          |
| Other - ATM Transactions                         | 47810             |              | \$1,000        |                | (\$1,000)                |
| Other - Ice Service                              | 47820             |              |                |                |                          |
| Sponsorships                                     | 47900             | \$3,000      | \$145,000      | \$109,950      | (\$35,050)               |
| <b>MISCELLANEOUS NON-FAIR REVENUE:</b>           |                   |              |                |                |                          |
| Sportsmens Expo/Carving Championship             | 47105             | \$13,950     | \$12,000       | \$20,326       | \$8,326                  |
| Holiday Gift Fair                                | 47206             | \$4,315      | \$5,000        |                | (\$5,000)                |
| Jackpot Show                                     | 47107             | \$14,157     | \$14,000       | \$14,083       | \$83                     |
| Music Festival/Fair Fundraiser                   | 47409             | \$11,500     |                |                |                          |
| Mother's Day Market                              | 47112             | \$6,481      | \$5,500        | \$8,388        | \$2,888                  |



| Account<br>Description                       | Account<br>Number | 2022<br>STOP     | 2023<br>Budget   | 2023<br>Actual   | Bud vs Act<br>Difference |
|--|-------------------|------------------|------------------|------------------|--------------------------|
| Other - soda machine, NSF fees, recycle      | 47505             | \$227            | \$250            | \$65             | (\$185)                  |
| <b>INTERIM REVENUE:</b>                      |                   |                  |                  |                  |                          |
| Rental of Buildings                          | 48100             | \$1,450          | \$1,000          |                  | (\$1,000)                |
| Storage                                      | 48110             | \$26,164         | \$35,000         | \$18,351         | (\$16,649)               |
| Grounds Rentals                              | 48200             | \$24,606         | \$20,000         | \$19,725         | (\$275)                  |
| Auto Racing                                  | 48210             | \$8,550          |                  |                  | \$0                      |
| Community Riding Program                     | 48220             | \$520            | \$200            | \$2,010          | \$1,810                  |
| Billboard                                    | 48240             | \$64,800         | \$64,800         | \$46,800         | (\$18,000)               |
| Equipment Rentals                            | 48300             | \$4,100          | \$1,000          | \$1,000          | \$0                      |
| Front Sign Rentals                           | 48310             | \$31,600         | \$30,000         | \$23,725         | (\$6,275)                |
| Partnerships (year round)                    | 48320             |                  | \$20,000         | \$22,000         | \$2,000                  |
| Utility Fee Reimbursement                    | 48500             | \$3,530          |                  |                  |                          |
| Other  | 48700             |                  |                  |                  |                          |
| <b>PRIOR YEAR ADJUSTMENT:</b>                |                   |                  |                  |                  |                          |
| Miscellenaous Income                         | 49100             | \$488            |                  |                  |                          |
| <b>OTHER OPERATING REVENUE:</b>              |                   |                  |                  |                  |                          |
| Interest Earnings                            | 49510             | \$8,038          | \$10,000         | \$10,377         | \$377                    |
| Donations/Partnerships (Year Round)          | 49520             | \$32,450         |                  | \$2,000          |                          |
| Other - refunds, atm fees                    | 49530             | \$695            | \$150            | \$143            | (\$7)                    |
| <b>TOTAL REVENUES:</b>                       |                   | <b>\$275,583</b> | <b>\$898,700</b> | <b>\$447,860</b> | <b>(\$450,840)</b>       |
| <b>ADMINISTRATION EXPENSE:</b>               |                   |                  |                  |                  |                          |
| Salaries & Wages - Permanent                 | 50100             | \$204,247        | \$210,274        | \$118,897        | (\$91,377)               |
| Salaries & Wages - Temporary                 | 50200             | \$2,666          | \$7,843          | \$1,403          | (\$6,440)                |
| Compensated Abesences Expense                | 50300             | (\$979)          | \$14,586         |                  | (\$14,586)               |
| Employee Benefits - Employer's Share         | 50310             | \$31,174         | \$30,404         | \$18,249         | (\$12,155)               |
| Pension Expense                              | 50311             | \$54,471         | \$64,314         | \$37,081         | (\$27,233)               |
| OPEB Expense                                 | 50312             | \$5,577          | \$7,760          | \$2,830          | (\$4,930)                |
| Payroll Taxes                                | 50320             | \$15,793         | \$16,475         | \$9,180          | (\$7,295)                |
| Worker's Compensation Insurance              | 50330             | \$18,505         | \$20,840         | \$18,133         | (\$2,707)                |
| Director's Expense                           | 50500             |                  | \$3,000          | \$695            | (\$2,305)                |
| Traveling/Training Expense - Employees       | 50600             | \$7,566          | \$8,400          | \$6,262          | (\$2,138)                |
| Office Supplies and Expense                  | 50700             | \$4,148          | \$4,550          | \$1,235          | (\$3,315)                |
| Telephone and Postage                        | 50800             | \$3,759          | \$3,256          | \$1,598          | (\$1,658)                |
| Dues and Subscriptions                       | 50900             | \$2,795          | \$3,010          | \$2,958          | (\$52)                   |
| Insurance (General Liability)                | 51000             | \$22,770         | \$25,267         | \$26,163         | \$896                    |
| Property & Business Insurance                | 51010             | \$16,593         | \$17,000         | \$17,499         | \$499                    |
| Other - bank fees, miscellaneous, legal      | 51100             | \$214            | \$1,000          | \$135            | (\$865)                  |
| Credit Card Fees (non fair)                  | 51110             | \$1,975          | \$2,300          | \$471            | (\$1,829)                |
| Office & Grounds Security                    | 51120             | \$3,427          | \$4,020          | \$2,722          | (\$1,298)                |
| Office Cleaning                              | 51130             | \$1,300          | \$1,400          | \$700            | (\$700)                  |
| Computer Support Services                    | 51140             | \$4,400          | \$5,400          | \$4,827          | (\$573)                  |
| Statewide Property Inventory                 | 51150             | \$355            | \$375            |                  | (\$375)                  |
| Unemployment Insurance                       | 51200             | \$1,640          | \$1,500          |                  | (\$1,500)                |
| Audit Expense                                | 51300             | \$9,325          | \$6,500          | \$5,000          | (\$1,500)                |
| <b>MAINTENANCE &amp; GENERAL OPERATIONS:</b> |                   |                  |                  |                  |                          |
| Salaries & Wages - Permanent                 | 52100             | \$65,630         | \$67,192         | \$38,315         | (\$28,877)               |
| Salaries & Wages - Temporary                 | 52200             | \$34,648         | \$53,818         | \$25,148         | (\$28,670)               |

| Account<br>Description                          | Account<br>Number | 2022<br>STOP | 2023<br>Budget | 2023<br>Actual | Bud vs Act<br>Difference |
|---|-------------------|--------------|----------------|----------------|--------------------------|
| Employee Benefits - Employer's Share            | 52210             | \$3,515      | \$3,291        | \$4,691        | \$1,400                  |
| Pension Expense                                 | 52211             | \$17,009     | \$20,034       | \$11,502       | (\$8,532)                |
| OPEB Expense                                    | 52212             | \$2,499      | \$3,193        | \$1,263        | (\$1,930)                |
| Payroll Taxes                                   | 52220             | \$4,330      | \$5,920        | \$2,436        | (\$3,484)                |
| Light, Heat, Water and Power                    | 52800             | \$78,788     | \$85,000       | \$34,654       | (\$50,346)               |
| Maintenance of Equipment (Supplies)             | 52900             | \$5,930      | \$8,000        | \$4,185        | (\$3,815)                |
| Fuel & Insurance for Equipment                  | 52910             | \$15,120     | \$19,000       | \$8,035        | (\$10,965)               |
| Maintenance of Bldg & Grounds (Supplies)        | 53000             | \$17,029     | \$15,000       | \$13,875       | (\$1,125)                |
| State Fire Marshall Inspections                 | 53050             | \$540        | \$1,500        | \$300          | (\$1,200)                |
| Trash Removal, Clean up (Contractual)           | 53100             | \$2,182      | \$2,810        | \$1,340        | (\$1,470)                |
| Special Repairs - trees, walkways/slabs         | 53300             | \$17,841     | \$10,000       |                | (\$10,000)               |
| <b>PUBLICITY EXPENSE:</b>                       |                   |              |                |                |                          |
| Professional Services (Contractual)             | 54200             |              | \$1,000        |                | (\$1,000)                |
| Advertising (fair, interim events)              | 54400             | \$4,278      | \$10,000       | \$4,068        | (\$5,932)                |
| Promotional Expense (mixer, shirts/hats)        | 54500             | \$2,462      | \$1,200        | \$1,309        | \$109                    |
| Public Relations Expense (website)              | 54600             | \$7,899      | \$6,500        | \$1,520        | (\$4,980)                |
| Other -   | 54800             |              |                |                |                          |
| <b>ATTENDANCE OPERATIONS:</b>                   |                   |              |                |                |                          |
| Salaries & Wages - Temporary                    | 56101             |              | \$12,993       |                | (\$12,993)               |
| Payroll Taxes                                   | 56120             |              | \$188          |                | (\$188)                  |
| Professional Services (Contractual)             | 56200             |              | \$42,000       |                | (\$42,000)               |
| Supplies and Expenses                           | 56300             | \$1,134      | \$500          | \$560          | \$60                     |
| Ice Service                                     | 56310             |              |                |                |                          |
| Radio Rentals                                   | 56320             |              | \$500          |                | (\$500)                  |
| Other - Lodging                                 | 56400             |              | \$2,000        |                | (\$2,000)                |
| <b>MISCELLANEOUS FAIR EXPENSES:</b>             |                   |              |                |                |                          |
| Pocket Schedule                                 | 57400             | \$943        | \$400          |                | (\$400)                  |
| Junior Fair Board                               | 57500             | \$175        | \$1,000        | \$181          | (\$819)                  |
| Sponsorships                                    | 57700             |              |                |                |                          |
| Banners & Supplies                              | 57710             | \$1,963      | \$2,500        | \$152          | (\$2,348)                |
| BBQ Supplies & Expense                          | 57720             |              | \$2,500        |                | (\$2,500)                |
| Other   | 57800             |              |                |                |                          |
| Streetsweeper                                   | 57810             |              | \$650          |                | (\$650)                  |
| Landfill Fees                                   | 57820             |              | \$1,000        |                | (\$1,000)                |
| Commercial Exhibits & Concessions               | 57900             |              | \$1,000        |                | (\$1,000)                |
| <b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>         |                   |              |                |                |                          |
| Salaries & Wages - Temporary                    | 57110             | \$234        | \$668          | \$243          | (\$425)                  |
| Payroll Taxes                                   | 57125             | \$3          | \$10           | \$4            | (\$6)                    |
| Sportsmens Expo/Carving Championship            | 57405             | \$17,564     | \$18,000       | \$13,945       | (\$4,055)                |
| Holiday Gift Fair                               | 57505             | \$972        | \$1,110        |                | (\$1,110)                |
| Jackpot Show                                    | 57508             | \$10,259     | \$11,300       | \$10,313       | (\$987)                  |
| Spring Festival/Music Fest                      | 57109             | \$8,978      | \$1,500        |                | (\$1,500)                |
| Mother's Day Outdoor Market                     | 57112             | \$960        | \$1,110        | \$865          | (\$245)                  |
| Other - Spring Fest/Music                       | 57605             |              |                |                |                          |
| <b>PREMIUMS EXPENSE (excluding Horse Show):</b> |                   |              |                |                |                          |
| Cash Awards                                     | 58100             |              | \$13,000       |                | (\$13,000)               |
| Trophies, Medals, Ribbons                       | 58200             | \$4,294      | \$6,000        | \$7,760        | \$1,760                  |
| <b>EXHIBITS EXPENSE:</b>                        |                   |              |                |                |                          |



| Account Description                             | Account Number | 2022 STOP        | 2023 Budget        | 2023 Actual      | Bud vs Act Difference |
|---|----------------|------------------|--------------------|------------------|-----------------------|
| Salaries & Wages - Temporary                    | 63101          | \$3,662          | \$23,482           |                  | (\$23,482)            |
| Payroll Taxes                                   | 63120          | \$65             | \$340              |                  | (\$340)               |
| Judges (Contractual)                            | 63200          | \$2,464          | \$6,000            | \$5,564          | (\$436)               |
| Professional Services (Contractual)             | 63300          |                  | \$1,900            |                  | (\$1,900)             |
| Supplies and Expenses (entry office, depts)     | 63400          | \$3,154          |                    |                  |                       |
| Entry Office & Entry Fees (Showworks)           | 63410          | \$2,149          | \$3,000            | \$2,154          | (\$846)               |
| Livestock & Small Animal                        | 63420          | \$12,901         | \$4,350            | \$4,602          | \$252                 |
| Still Exhibit Departments                       | 63430          | \$267            | \$400              |                  | (\$400)               |
| Other - brand inspection                        | 63700          | \$254            | \$300              |                  | (\$300)               |
| <b>HORSE SHOW EXPENSE (including Premiums):</b> |                |                  |                    |                  |                       |
| Salaries & Wages - Temporary                    | 64101          |                  | \$426              |                  | (\$426)               |
| Payroll Taxes                                   | 64120          |                  | \$6                |                  | (\$6)                 |
| Judges (Contractual)                            | 64200          |                  | \$1,000            | \$800            | (\$200)               |
| Professional Services (Contractual)             | 64300          |                  | \$1,000            |                  | (\$1,000)             |
| Supplies and Expense                            | 64400          |                  |                    |                  |                       |
| Cattle Fees                                     | 64500          |                  | \$300              |                  | (\$300)               |
| Cash Awards                                     | 64710          |                  | \$2,500            |                  | (\$2,500)             |
| Trophies, Medals, Ribbons                       | 64720          | \$1,313          | \$1,800            | \$2,468          | \$668                 |
| <b>FAIR ENTERTAINMENT EXPENSE:</b>              |                |                  |                    |                  |                       |
| Professional Services (Contractual)             | 66200          |                  | \$10,000           |                  | (\$10,000)            |
| Supplies and Expenses                           | 66300          |                  |                    |                  |                       |
| Ticketing System & Fees                         | 66310          | \$1,289          | \$30,580           | \$39             | (\$30,541)            |
| Grounds   | 66320          | \$202            | \$2,900            | \$33             | (\$2,867)             |
| Rodeo (Friday)                                  | 66400          | \$2,909          | \$45,000           | \$5,201          | (\$39,799)            |
| Grounds Entertainment                           | 66500          | \$388            | \$50,000           |                  | (\$50,000)            |
| Monster Trucks (Sunday)                         | 66600          |                  | \$40,000           |                  | (\$40,000)            |
| Destruction Derby (Saturday)                    | 66700          | \$1,204          | \$21,400           | \$1,915          | (\$19,485)            |
| Redneck Roundup/Other Event (Thursday)          | 66800          | \$28             | \$15,000           | \$250            | (\$14,750)            |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b> |                |                  |                    |                  |                       |
| Miscellaneous Expense                           | 81000          |                  |                    | \$1,950          |                       |
| <b>CASH SHORTAGES &amp; OVERAGES:</b>           |                |                  |                    |                  |                       |
| Ticket Sales                                    | 85100          |                  |                    |                  |                       |
| Grandstand Event Sales                          | 85200          |                  |                    |                  |                       |
| Other   | 85900          |                  |                    |                  |                       |
| <b>TOTAL EXPENSES:</b>                          |                | <b>\$771,149</b> | <b>\$1,154,545</b> | <b>\$487,676</b> | <b>(\$666,869)</b>    |
| NET OPERATING PROFIT/(LOSS) BEFORE FUNDING      |                | (\$495,565)      | (\$255,845)        | (\$39,816)       | \$216,029             |
| LOCAL (BASE) ALLOCATION/AB1499 FUNDS:           |                | \$42,010         | \$42,600           |                  | (\$42,600)            |
| OTHER FUNDS - Training Allocation               |                | \$2,020          | \$2,050            | \$2,050          | \$0                   |
| OTHER FUNDS - Capital Project Reimbursements    |                | \$79,930         |                    | \$19,296         | \$19,296              |
| OTHER FUNDS - CalFire Housing, Excess Funding   |                | \$903,775        |                    | \$152,221        | \$152,221             |
| <b>NET PROFIT/(LOSS) AFTER FUNDING</b>          |                | <b>\$532,169</b> | <b>(\$211,195)</b> | <b>\$133,751</b> |                       |

Above figures do not include depreciation expense that is calculated at year end.

#### EXPLANATIONS:

2022 Livestock Show was held at Jackson County Expo - fair cancelled due to McKinney Fire.